



U.S. Department of Justice

Tax Division

Facsimile No. (202)
Trial Attorney:
Attorney's Direct Line: (202)

Please reply to: Civil Trial Section, _____ Region
Box
D.C.

FEDERAL EXPRESS

Mr. Buyer One and Mrs. Buyer Two
Anytown, USA

Re:

Dear Mr and Mrs. _____:

This letter concerns your recent written offer to purchase the real property located at _____ Avenue, in _____, _____. That property is the subject of the above-referenced federal district court action, in which the Court has ordered the foreclosure of federal tax liens. _____ was appointed as Receiver to arrange for the sale of the property.

Your offer of \$_____ to purchase the property "as is" appears to be the highest and best offer that will be submitted. Please confirm your offer by signing on the lines below, and return this letter in the enclosed Federal Express return envelope. Upon receipt, this office intends to seek an order of the Court confirming the sale of the property to you. We expect that the terms of a Court order confirming the sale would require closing within thirty days of the entry of the order. You will receive a Receiver's Deed on full payment.

We are sure you understand that because this is a judicial foreclosure action, the United States lacks the power to accept your offer unilaterally, and that your offer must be accepted by the Court through an Order of Confirmation before your right to purchase the property could become fixed. We are also sure you understand that if the Court enters an order confirming the sale of the property to you, and you fail to tender the balance of the purchase price within the time allowed, you will forfeit your \$_____ of earnest money.

Please do not hesitate to call _____, the trial attorney assigned to this matter in this office, at (202) _____ if you have any problems or questions.

Sincerely yours,

Assistant Attorney General
Tax Division

By:

Chief, Civil Trial Section,
_____ Region

(BUYER ONE)

(BUYER TWO)

cc: (Receiver)